General Rules of Budget Submission

Required Forms: Agencies should adhere to the budget sequence shown on page 9. A copy of the agency's organizational structure should immediately follow the B-2 form. Some agencies may be required to submit other data as determined by DFM or LSO-BPA analysts.

Availability of Printed or Electronic Request Forms: Agencies are encouraged to submit their budget electronically. Forms can be found at http://dfm.idaho.gov. A printout of the online budget submission must be attached to your printed materials that are submitted to DFM.

Required Submission: Two (2) complete sets of all materials including support schedules must be submitted to DFM. Another set must be submitted to LSO-BPA at the same time.

Submission Date: The statutory deadline for submitting budget requests is September 1. Requests for extensions must be made in writing to the DFM administrator and the LSO-BPA supervisor prior to September 1, 2006. A specific extension date should be requested. DFM and LSO-BPA will confer on any requests and notify the agency of a revised deadline. Due to statutory requirements, the legislative and judicial branches are exempt from this provision.

Titles and Codes: All schedules should be labeled with the agency name, function name, activity name (if appropriate), and STARS agency number (3 digit) in the blanks provided. Use the information contained in Appendix A of this manual to fill in the agency, function and activity numbers. After the complete budget package has been assembled according to the proper sequence (see page 9), fill in page number blocks consecutively from beginning to end of the package. It is important that each form and page of the budget submission include the fiscal year for which the request is made.

Changes to the Original Submission: If changes are necessary, please contact your respective analysts to explain the reasons for the revisions.

Rounding: All amounts on the budget forms shall be rounded to the nearest $100. Amounts below $50.00 are rounded down; amounts of $50.00 or more are rounded up.

Historical Data: All historical expenditure and receipt amounts must reconcile to records from the State Controller's Office reports 0209 and 0237, except that they should be rounded to the nearest one hundred dollars.

One-time Requests: Beginning with the current year appropriation (DU 3.00) all one-time moneys in request decision units must be identified by checking the "OT" for one-time box on the appropriate line next to the fund column. One-time and ongoing portions must be separated onto different lines for decision units comprised of both types of request and the one-time portion identified appropriately. Do not use a one-time indicator for any prior year actual expenditure (the DU 1.00 series and DU 2.00).

Temporary Positions: Pursuant to *Idaho Code* 67-5302 (33), a temporary appointment cannot be permanent in nature, nor can it exceed 1,385 hours during any 12-month period. The only exception pertains to the Department of Lands for fire suppression purposes. Under this statutory direction, agencies must not retain a temporary employee indefinitely such that there is a violation with the "permanent in nature" clause. Temporary positions should typically be used only to help agencies offset periodic increases in workload. If the intention of the agency is to hire an employee that will be "permanent in nature", then that employee must be employed either as a permanent full-time employee or as a permanent part-time employee with a corresponding Position Control Number (PCN) and be accounted for under the Full-Time Position (FTP) cap set by the Legislature.

Information Technology Requests: The Information Technology Resource Management Council (ITRMC) in the Department of Administration requires each agency to submit an Information Technology (IT) plan on an annual basis (See ITRMC Policy 2010 Information Technology Planning at http://www2.state.id.us/itrmc/plan&policies/itplan.htm and the associated ITRMC Guideline G110 Agency IT Plan). Agency plans must be completed and have approval prior to the creation of a budget request decision unit. ITRMC will review all replacement capital outlay, replacement operating expenditures, and line item decision units for telecommunication (voice, data, video, etc.) hardware and software, computing hardware and software, and any other IT related items to ensure consistency with submitted plans and ITRMC Enterprise Standards (see http://www2.state.id.us/itrmc/plan&policies/standards.htm). The ITRMC Team will assist agencies in complying with planning and acquisition guidelines for information technology. DFM will forward all information technology data to, and consult with, ITRMC on all IT related decision units submitted with FY 2008 budget requests.

Capital Budget: The Capital Budget (see page 33) consists of new construction projects, major facility alterations or remodeling, preventive maintenance projects, and other major capital expenditures. The Department of Administration, Division of Public Works, administers all capital projects funded by Permanent Building Fund dollars and all projects over $100,000 from other fund sources. Although these items are reviewed separately from agency operating budgets, a copy of the capital request to the Permanent Building Fund Advisory Council must be included with the operating budget submission, as well as a copy of the five-year facility plan. All new requests associated with maintenance, operations, and occupancy; such as staffing, maintenance of the building, grounds, furnishings, etc., need to be requested as a line item in the 12.00 decision unit series. These costs are necessary to make the building fully functional for the purpose for which it was designed and built.

Millennium Fund: The Millennium Fund, *Idaho Code* 67-1802, specifies that use of the Millennium Income Fund (Fund 0499) shall be determined by legislative appropriation. Therefore, agencies that desire consideration for Millennium funds should include a separate line item decision unit (12.00 series) with their regular budget submission, due September 1, 2006.

Other Information: Agencies are encouraged to submit additional information which explains methods of computation, assumptions used in making estimates, analysis of external factors affecting programs, etc. Various other formats such as tables and graphs that do not lend themselves to inclusion in decision unit or preprinted format, but are of assistance in explaining or providing further justification of requests, are welcome.

BUDGET FORM SEQUENCE

1) | Agency Summary
from automated budget system
(B-2)

2) | Organizational Chart

3) | Agency Receipts
(B-11)

4) | Analysis of Funds
(B-12)

Include this report if you have more than one program.

5) | Line Item Report
from automated budget system

Program #1

6) | Program Request by Decision Unit
from automated budget system
(B-8's)

7) | Request Detail by Decision Unit
(B-8.1's)

8) | Wage and Salary Reconciliation
(B-6's)

9) | Replacement OE and CO Summary
(B-7)

10) | Operating & Medical
Inflation Calculation
(B-4)

Program #2

11) | Program Request by Decision Unit
from automated budget system
(B-8's)

12) | Request Detail by Decision Unit
(B-8.1's)

13) | Wage and Salary Reconciliation
(B-6's)

14) | Replacement OE and CO Summary
(B-7)

15) | Operating & Medical Inflation
Calculation
(B-4)

Program #3 etc.

16) | Program Request by Decision Unit
from automated budget system
(B-8's)

17) | Request Detail by Decision Unit
(B-8.1's)

18) | Wage and Salary Reconciliation
(B-6's)

19) | Replacement OE and CO Summary
(B-7)

20) | Operating & Medical Inflation
Calculation
(B-4)

21) | Capital Budget Requests
(Permanent Building Fund Advisory
Council)

22) | Facility Needs Plans